

Lindsey M. Stepp
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State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY
DIVISION
James P. Gerry
Director

Samuel T. Greene
Assistant Director

March 20, 2020

Town of Whitefield
ATTN: Board of Selectmen
56 Littleton Road
Whitefield, NH 03598-3315

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Whitefield's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Whitefield achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Whitefield is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B. 4. a-c. Current Use. Ten files sampled had inadequate maps not showing categories or areas not in CU, or had missing maps. One also had a missing application. Three files sampled had outdated stewardship plans or expired tree farm certifications. Letters should be sent requesting updated maps and kept in the file. Stewardship plans or CU-12 forms should be updated, or the properties should lose the discount for managed Current Use.

ASB III, C. 2. and 3. Religious, Educational, and Charitable Exemptions. Two of the charitable exemptions reviewed had A-12 forms but no financial documents filed. Exemptions should not be granted if the required documentation is not filed.

Attached please find the Department's worksheets indicating areas that should be addressed.

Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

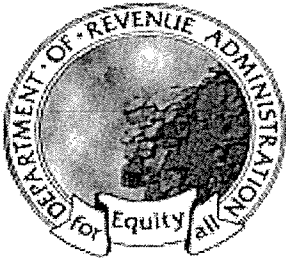
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a long horizontal flourish extending to the right.

James Gerry, Director
Municipal and Property Division

cc: Assessing Standards Board
File



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

APPLICATION OF CURRENT USE COVER SHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality:

Whitefield

Total Sample Size

Samples with Errors

Samples without Errors

Percent of Samples without Errors (Minimum 85%)

B4a	B4b	B4c
33		
10	3	0
23	30	33
69.70%	90.91%	100.00%

Municipality of Whitefield in the category of Application of CURRENT USE:

Met Standard
Did Not Meet Standard

B4a	B4b	B4c
	X	X
X		

Comments:

DRA Appraiser Signature:

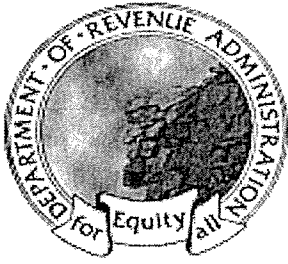
Philip Bodwell

Date: 2/21/2019

DRA Supervisor Initials:

PB

Date: 3/19/2020



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

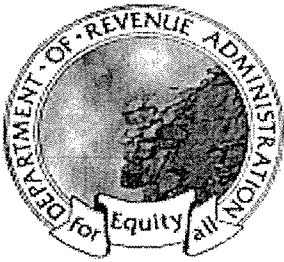
CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality: Whitefield	Date of Review: 2/21/2019
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Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Met/Not Met
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Site Map outlining current use categories and land not in current use</u>	(iv) <u>The Equalization Ratio is being correctly applied</u>	<u>Appropriate Stewardship documentation being correctly applied (current stewardship plan)</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges (Marlow)</u>	
1	201-001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
2	202-002	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
3	204-003-02	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
4	207-011.1	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
5	210-001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
6	213-005	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
7	213-006	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
8	214-015	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
9	215-013	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
10	215-035	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

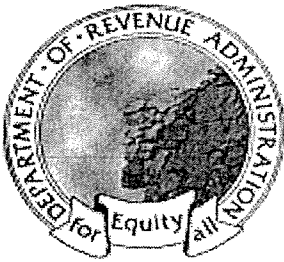
CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality: Whitefield	Date of Review: 2/21/2019
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Current Use RSA 79-A

<u>Sample Number</u>	<u>Parcel ID:</u>	<u>a</u>				<u>b</u>	<u>c</u>	<u>Met/Not Met</u>
		<u>(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	<u>(ii) Recreational discount being correctly applied</u>	<u>(iii) Site Map outling current use categories and land not in current use</u>	<u>(iv) The Equalization Ratio is being correctly applied</u>	<u>Appropriate Stewardship documentation being correctly applied (current stewardship plan)</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges (Marlow)</u>	
11	216-010	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
12	218-014	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
13	218-021	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
14	218-025	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
15	219-031.1	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
16	225-008	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
17	225-016	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
18	226-083	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
19	226-088	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
20	231-041	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

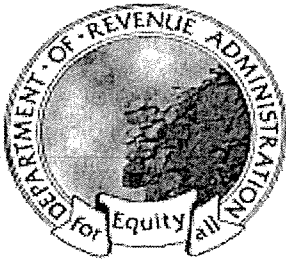
CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality: Whitefield	Date of Review: 2/21/2019
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Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Met/Not Met
		(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation	(ii) Recreational discount being correctly applied	(iii) Site Map outlining current use categories and land not in current use	(iv) The Equalization Ratio is being correctly applied	Appropriate Stewardship documentation being correctly applied (current stewardship plan)	All municipality's current use assessments comply with CUB 304 value ranges (Marlow)	
21	232-003	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
22	232-011	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
23	233-037-01	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
24	234-005	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
25	239-021	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
26	241-026	Yes	Yes	Yes	Yes	No	Yes	Did Not Meet Standard
27	242-016	Yes	Yes	Yes	Yes	Yes	Yes	Met Standard
28	245-009.1	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
29	246-019	Yes	Yes	Yes	Yes	No	Yes	Did Not Meet Standard
30	249-005	Yes	Yes	Yes	Yes	No	Yes	Did Not Meet Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality: Whitefield	Date of Review: 2/21/2019
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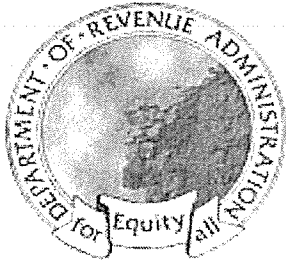
Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Met/Not Met
		(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation	(ii) Recreational discount being correctly applied	(iii) Site Map outlining current use categories and land not in current use	(iv) The Equalization Ratio is being correctly applied	Appropriate Stewardship documentation being correctly applied (current stewardship plan)	All municipality's current use assessments comply with CUB 304 value ranges (Marlow)	
31	255-001	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
32	255-017	No	Yes	Yes	Yes	N/A	Yes	Did Not Meet Standard
33	255-018	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard

Comments:

Samples #4, 7, 10, 12, and 22, maps do not show CU categories. Sample #21, no map in file, map in lot 232-004 does not show categories. Sample #23, needs map showing area not in CU and categories. Sample #24, no application or map found, needs updated map. Sample #26, tree farm certification not updated. Samples #28 and 32, no map in file. Samples #29 and 30, need updated CU-12 form for stewardship.

DRA Appraiser Signature:	Philip Bodwell	Date:	3/13/2019
DRA Supervisor Initials:	PB	Date:	3/19/2020



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, AND CHARITABLE
EXEMPTIONS COVER SHEET APRIL 1, 2018

ASB III, C. 2. and 3.

Name of Municipality:

Whitefield

	<u>C2</u>	<u>C3</u>
Total Sample Size	17	11
Unacceptable Samples	0	2
Acceptable Samples	17	9
Percent of Acceptable Samples (Minimum 95%)	100.0%	81.8%

C2 = All religious, educational, and charitable exemptions should have on file a current BTLA Form A-9, List of Real Estate on which Exemption is Claimed as described in TAX 401.01 (b)

C3 = All charitable exemptions should have on file a current BTLA Form A-12 Charitable Organization Financial Statement, as described in TAX 401.01 (c).

Municipality of Whitefield In the Category of REL., EDUC., CHAR. EXEMPTIONS

	<u>C2</u>	<u>C3</u>
Met Standard	X	
Did Not Meet Standard		X

Comments:

DRA Appraiser Signature:

Philip Bodwell

Date:

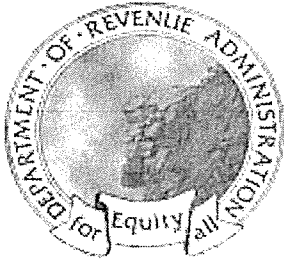
3/19/20

DRA Supervisor Initials:

PB

Date:

3/19/2020



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, and CHARITABLE EXEMPTIONS as of APRIL 1, 2018

ASB III, C. 2 and 3.

Name of Municipality: Whitefield

Date of Review: 2/11/2019

RSA 72 :23 III, IV, V and VI

<u>Sample Number</u>	<u>Parcel ID:</u>	(Religious)	(Educational)	(Charitable)		<u>Annually reviewed</u> <u>Yes/No</u>	<u>Results</u>
		<u>Current BTLA Form A-9 Application properly filed completed and signed by the applicant</u>	<u>Current BTLA Form A-9 Application properly filed, completed and signed by the applicant.</u>	<u>Current BTLA Form A-9 Application properly filed, completed and signed by the applicant.</u>	<u>Current BTLA Form A-12 filed.</u>		
1	102-042			Yes	Yes	Yes	Met Standard
2	102-109	Yes				Yes	Met Standard
3	103-041			Yes	Yes	Yes	Met Standard
4	103-113			Yes	Yes	Yes	Met Standard
5	103-114			Yes	No	Yes	Did Not Meet Standard
6	103-117			Yes	Yes	Yes	Met Standard
7	103-119	Yes				Yes	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, and CHARITABLE EXEMPTIONS as of APRIL 1, 2018

ASB III, C. 2 and 3.

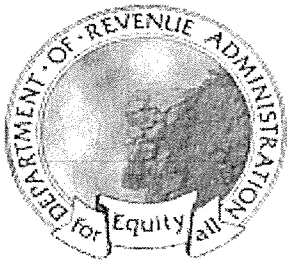
Name of Municipality: Whitefield

Date of Review:

2/11/2019

RSA 72 :23 III, IV, V and VI

<u>Sample Number</u>	<u>Parcel ID:</u>	(Religious)	(Educational)	(Charitable)		<u>Annually reviewed</u> <u>Yes/No</u>	<u>Results</u>
		<u>Current BTLA Form A-9 Application properly filed completed and signed by the applicant</u>	<u>Current BTLA Form A-9 Application properly filed, completed and signed by the applicant.</u>	<u>Current BTLA Form A-9 Application properly filed, completed and signed by the applicant.</u>	<u>Current BTLA Form A-12 filed.</u>		
8	103-142	Yes				Yes	Met Standard
9	103-145			Yes	Yes	Yes	Met Standard
10	103-156	Yes				Yes	Met Standard
11	104-001	Yes				Yes	Met Standard
12	104-005	Yes				Yes	Met Standard
13	104-017			Yes	Yes	Yes	Met Standard
14	104-075			Yes	Yes	Yes	Met Standard
15	217-003			Yes	Yes	Yes	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, and CHARITABLE EXEMPTIONS as of APRIL 1, 2018

ASB III, C. 2 and 3.

Name of Municipality: Whitefield

Date of Review:

2/11/2019

RSA 72 :23 III, IV, V and VI

Sample Number	Parcel ID:	(Religious)	(Educational)	(Charitable)		Annually reviewed Yes/No	Results
		<u>Current BTLA Form A-9 Application properly filed completed and signed by the applicant</u>	<u>Current BTLA Form A-9 Application properly filed completed and signed by the applicant.</u>	<u>Current BTLA Form A-9 Application properly filed completed and signed by the applicant.</u>	<u>Current BTLA Form A-12 filed.</u>		
16	231-056			Yes	Yes	Yes	Met Standard
17	231-074			Yes	No	Yes	Did Not Meet Standard

Comments:

Sample # 5 no financial documents. Sample #17 no financial documents, tax return Oct. 2017 not received.

DRA Appraiser Signature:

Philip Bodwell

Date:

3/15/2019

DRA Supervisor Initials

AS

Date:

3/17/2020